AO No. 100 of 2002
Hon'ble M.M. Ghildiyal J.
Hon'ble B.C. Kandpal, J.

The appeal is dismissed. Judgment passed on separate sheets. Original judgment kept in F.A. 1078/01.

(M.M. G., J.) (B.C. K., J.)

28.11.2006
ASWAL